IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 13TH AUGUST 2007 / 22ND SRAVANA 1929

WP(C).No. 2190 of 2007(I)

PETITIONER:

ARAVINDAN, S/O.SANKUNNY,
ELAYINKAL HOUSE, P.O.POLPAKKARA,
VIA EDAPPAL, PONNANI.

BY ADV. SMT.P.A.ANITHA
SMT.P.R.REENA

RESPONDENTS:

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1. ORIENTAL INSURANCE COMPANY LIMITED,
REPRESENTED BY ITS DIVISIONAL MANAGER,
CALICUT-1.

2. THE INCOME TAX COMMISSIONER,
CIRCLE OFFICE-I, KOZHIKODE.

R2 BY ADV. SRI.P.K.R.MENON,SR.COUNSEL,GOI(TAXES)
SRI.GEORGE K. GEORGE, SC FOR IT
R1 BY ADV. SRI.GEORGE CHERIAN (THIRUVALLA)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDEIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE JUDGMENT IN OP MV NO. 41/1997 DATED 25.8.2003

EXT.P2 TRUE COPY OF THE CERTIFICSATE OF TDS UNDER SECTION 233 ISSUED BY DIVISIONAL MANAGER, ORIENTAL INSURANCE COMPANY.

RESPONDENTS' EXHIBITS:; NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 2190 OF 2007

Dated this the 13th day of August, 2007

JUDGMENT

The challenge is against recovery of income tax at source and remittance of the same by the first respondent to the Income-tax Department from out of interest earned on compensation awarded by MACT to the petitioner. The procedure is only to file return and claim refund of excess tax recovered because deduction and payment are in accordance with statute. Since the claim for refund may be belated, there will be direction to the second respondent to consider belated return if filed by the petitioner within one month from now along with a copy of this judgment, hear the petitioner and pass orders thereon within three months thereafter.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge